

**AMENDMENTS TO THE SPECIFICATION**

**Please replace the paragraph at lines 18-23 on page 2 of the specification with the following amended paragraph.**

In a production of a multi-layer foamed sheet having foam layers and non-foam layers by a multi-layer circular die coextrusion method, the shear stress at said interface of each layer at the time when the multi-layer sheet is extruded through a die lip is preferably not higher than 50000 Pa, more preferably not higher than 45000 Pa, particularly not higher than 40000 Pa. A lower shear stress at the layer interface tends to ameliorate the scale-like poor appearance.